

# FISCAL NOTE

**Bill #:** HB044

**Title:** Exempting out-of-state tuition revenue received by the Montana School of Deaf and Blind (MSDB) when spending nongeneral revenue before general revenue.

**Primary Sponsor:** S. Dickenson

**Status:** As Introduced

Sponsor signature

Date

David Ewer, Budget Director

Date

## Fiscal Summary

	<b><u>FY 2006 Difference</u></b>	<b><u>FY 2007 Difference</u></b>
<b>Expenditures:</b>		
General Fund	\$0	\$0
<b>Revenue:</b>		
General Fund	\$0	0
<b>Net Impact on General Fund Balance:</b>	\$0	\$0

- |   |  |
|---|--|
| <input type="checkbox"/> Significant Local Gov. Impact    | <input type="checkbox"/> Technical Concerns            |
| <input type="checkbox"/> Included in the Executive Budget | <input type="checkbox"/> Significant Long-Term Impacts |
| <input type="checkbox"/> Dedicated Revenue Form Attached  | <input type="checkbox"/> Needs to be included in HB 2  |

## Fiscal Analysis

### ASSUMPTIONS:

1. This bill was the result of an audit finding prepared by the Legislative Audit Division (LAD) for the two fiscal years ending June 30, 2002. The finding was for money received for out-of-state student tuition that was carried as a balance instead of being spent. The LAD recommendation pursuant to 17-2-108 MCA, was to spend these non-general funds before general fund monies.
2. There is no guarantee of this funding as out-of-state residents must meet the eligibility requirements for residents pursuant to 20-8-107 (1) MCA and there were no non-resident students in FY 2004 or 2005. The average number of non-resident students from 1997 to 2005 was 2. Average revenue during the same timeframe was \$43,116.
3. If the audit recommendation was followed and tuition revenue was spent first then the general fund authority could be reverted. The school would have no requirement to revert general fund and could fully expend their appropriation. It is assumed that the school fully expends the general fund appropriation as a result; there is no fiscal impact to this bill.